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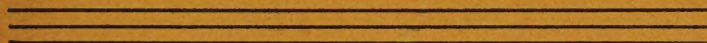
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Official Reports

BRIDGEWATER

New Hampshire



For Year Ending December 31, 1951

NEW HAMPSHIRE
STATE LIBRARY

ANNUAL REPORTS

— OF THE —

Selectmen, Clerk, Treasurer,

Road Agents, School Board,

and Other Officials

— OF THE —

Town of Bridgewater

— FOR THE —

YEAR ENDING DECEMBER 31, 1951

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TOWN OFFICERS

Town Clerk

ELIZABETH P. POLLARD

Selectmen

CHARLES M. FESSENDEN HOLLIS L. POLLARD
EVERETT E. ATWOOD

Treasurer

INA M. ATWOOD

Tax Collector

EDWARD G. MELLUS

Road Agent

JOHN L. JENNESS

Fire Warden

EVERETT E. ATWOOD

Police Officer

DELMORE BUCKLIN

SUPERVISORS

ELMER WISER JANE COOK
MARIETTA GILPATRIC

Trustees of Trust Funds

FRANCIS CLEMENT HARRY SMITH
JOSEPHINE FLETCHER

Library Trustees

JESSICA WATROUS EDNA L. LeBEAU
ELIZABETH TORSEY

TOWN WARRANT
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Bridgewater in the County of Grafton in said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Grange Hall in said Bridgewater on Tuesday, the eleventh day of March, next at nine of the clock in the forenoon, at which time the polls shall be opened and shall close not earlier than four o'clock in the afternoon, to act upon the following subjects:

1. To choose a selectman for three years and all other necessary Town Officers for the ensuing year.

2. To raise and appropriate such sums of money as may be necessary for General Government.

3. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 to purchase a truck to be paid as follows: The sum of \$1,000.00 from the 1952 levy of taxes and to authorize the selectmen to borrow \$1,000.00 by the issuance of a note for said amount and to negotiate the same. Said note to run for one year.

4. To see if the Town will vote to raise and appropriate the sum of \$365.92 for Class 5 Highways TRA and the State will contribute \$2,439.46.

5. To see what sum of money the Town will vote to raise and appropriate for snow removal and winter sand.

6. To see what sum of money the Town will vote to raise and appropriate for the Lakes Region Association.

7. To see what sum of money the Town will vote to raise and appropriate for the Newfound Region Association.

8. To see what sum of money the Town will vote to raise and appropriate for Old Home Day.

9. To see if the Town will vote to raise and appropriate the sum of \$500.00 for Old Age Assistance.

10. To see if the Town will vote to raise and appropriate the sum of \$150.00 for Libraries.

11. To see if the Town will vote to raise and appropriate the sum of \$15.00 for Memorial Day.

12. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of Taxes and deliver inventory blanks when assessing.

13. To transact any further business that may legally come before said meeting.

Given under our hands and seal, this twenty-fifth day of February in the year of our Lord nineteen hundred and fifty-two.

HOLLIS L. POLLARD

EVERETT E. ATWOOD

CHARLES M. FESSENDEN

Selectmen of Bridgewater.

A true copy of Warrant—Attest:

HOLLIS L. POLLARD

EVERETT E. ATWOOD

CHARLES M. FESSENDEN

Selectmen of Bridgewater.

SCHEDULE OF TOWN PROPERTY

Description	
Town Hall	\$1,200.00
Furniture and equipment	80.00
Libraries and equipment	200.00
Fire Department	800.00
Highway Department	3,000.00
Schools, land and buildings, equipment	3,200.00
	\$9,380.00

Certificate

This is to certify that the information in this report was taken from the official records and is complete to the best of our knowledge and belief.

HOLLIS L. POLLARD
EVERETT E. ATWOOD
CHARLES M. FESSENDEN

BUDGET OF THE TOWN OF BRIDGEWATER

Estimates of Revenue and Expenditures for the Ensuing Year
January 1, 1952 to December 31, 1952. Compared with Estimated
and Actual Revenue, Appropriations and Expenditures of the Pre-
vious Year January 1, 1951 to December 31, 1951.

SOURCES OF REVENUE

	Actual Revenue Previous Year 1951	Estimated Revenue Ensuing Year 1952
From State:		
Interest and Dividends Tax	\$150.88	\$150.88
Railroad Tax	.11	.11
From Local Sources Except Taxes:		
Dog Licenses	123.20	123.20
Interest Received on Taxes and Deposits	93.03	100.00
Motor Vehicle Permit Fees	1,035.80	800.00
From Local Taxes Other Than Property Taxes		
Poll Taxes—Regular @ \$2	254.00	250.00
Amt. to be raised by prop. taxes	1,657.02	1,424.19

BUDGET (Continued)

PURPOSES OF EXPENDITURES

	Appropriations Previous Year 1951	Actual Expenditures Previous Year 1951	Estimated Expend. Ensuing year 1952
Current Maintenance Expenses:			
General Government:	\$1,735.00		
Town Officers' Salaries		\$650.00	\$950.00
Town Officers' Expenses		491.35	500.00
Election and Registration Expenses		59.55	200.00
Expenses Town Hall and Other Town Buildings		92.50	
Protection of Persons and Property:			
Fire Department	400.00	65.50	
Health:			
Point Road	1,200.00	1,598.38	
Town Dump and Garbage Removal	300.00	122.00	
Highways and Bridges:			
Gale Road	500.00	433.35	
Town Maintenance—Summer	4,500.00	4,572.84	3,500.00
Town Maintenance—Winter	2,500.00	2,152.75	2,500.00
Dick Brown Bridge	200.00		
General Expenses of Highway Dept., Repairs to Huber	500.00	752.76	
Town Road Aid	365.98	365.98	365.92
Libraries	100.00	100.00	150.00
Public Welfare:			
Town Poor	300.00	60.00	
Old Age Assistance	800.00	684.75	500.00
Patriotic Purposes:			
Old Home Day	30.00		30.00
Unclassified:			
Tax Appraisal	400.00	812.26	
Interest:			
On Temporary Loans		189.00	
Highways and Bridges:			
New Equipment			1,000.00
Payments to Other Governmental Divisions:			
County Taxes		2,611.48	2,413.91
School Taxes		9,344.05	12,220.00
Total Expenditures	\$13,830.98	\$13,205.97	\$24,329.83

SELECTMEN'S REPORT

INVENTORY

Land and Buildings	\$955,270.00
Electric Plants	62,978.00
4 Horses	390.00
38 Cows	4,950.00
9 other Neat Stock	850.00
4 Sheep and Goats	40.00
448 Fowls	492.00
Portable Mills	1,500.00
Wood and Lumber	1,200.00
Gasoline Pumps and Tanks	425.00
Stock in Trade	14,079.00
Mills and Machinery	6,100.00
Total Valuation	\$1,048,274.00
Less Soldiers' Exemptions	12,300.00
Net Valuation	\$1,035,974.00
Taxes Committed to Collector	\$24,581.39
Tax Rate	\$2.35

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire**

February 26, 1952

Board of Selectmen
Bridgewater, New Hampshire

Gentlemen :

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Bridgewater for the fiscal year ended December 31, 1951, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector and Town Clerk. The records of the Trustees of Trust Funds were not available at the time of audit.

FINANCIAL STATEMENTS

Comparative Balance Sheets : Dec. 31, 1950-Dec. 31, 1951 :
(Exhibit A)

Comparative Balance Sheets as of December 31, 1950 and December 31, 1951, are presented in Exhibit A. As shown therein the Surplus increased by \$756.15 during 1951.

Analysis of Change in Financial Condition: (Exhibit B)

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein.

These were as follows:

Increases in Surplus

Net Budget Surplus	\$732.53	
Tax Collector's Excess Credit	36.84	
Decrease in Accounts Payable	7.68	
		\$777.05

Decreases in Surplus

Decrease in Town Clerk's Cash on Hand	\$6.60	
Due State of N. H.—Yield Tax a/c	14.30	
		\$20.90
Net Increase		\$756.15

Comparative Statements of Appropriations and

Expenditures—Estimated and Actual Revenues:

(Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1951, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net revenue surplus of \$493.78, plus a net unexpended balance of appropriations of \$238.75, resulted in a net budget surplus of \$732.53.

Summary of Receipts and Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1951, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of December 31, 1951, is indicated in Exhibit F.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds, with the exception of the trustees of trust funds, were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were

REPORT OF AUDIT (Continued)

verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

GENERAL COMMENTS

Town Orders:

It was noted that in most instances town orders contained the signature of only one member of the board of selectmen. All town orders should be signed by at least a majority (two members) of the board.

Tax Collector's Accounts:

In our audit report last year we commented upon the Tax Collector's records and accounting procedure, at the same time making four specific recommendations relative thereto. It was noted that the Collector during 1951 had adopted most of the recommended procedures. The use of the standard form of Collector's loose leaf columnar cash book should be adopted during the current year. This is an essential record which should be maintained by the Collector.

Conclusion:

The accounts of the town officials which we examined were found in good condition and the accounting and financial procedure, with exceptions as herein indicated, conformed to prescribed methods and procedure.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Bridgewater for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Alan R. Matthews, Auditor
Hugh J. Cassidy, Accountant

Certificate of Audit

February 26, 1952

This is to certify that we have examined and audited the accounts and records of the Town of Bridgewater for the fiscal year ended December 31, 1951; and, subject to exceptions as noted in the report, found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town, together with the results of operations for the period under review.

Respectfully submitted,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Alan R. Matthews, Auditor

Hugh J. Cassidy, Accountant

EXHIBIT A
TOWN OF BRIDGEWATER

Comparative Balance Sheets
Fiscal Years Ended December 31, 1950 and 1951

ASSETS		
	Dec. 31, 1950	Dec. 31, 1951
Cash on Hand:		
Treasurer	\$1,091.60	\$2,136.66
Tax Collector	963.52	
Town Clerk	6.60	
Due from State of New Hampshire:		
Bounties	4.75	4.00
Reimbursement a/c Exemption of		
Growing Wood and Timber	293.96	
Uncollected Taxes	4,884.77	7,385.71
Uncollected State Head Taxes (Contra)		160.00
Total Assets	\$7,245.20	\$9,686.37
LIABILITIES		
Unexpended Appropriations:		
Fire Department	\$417.00	\$334.50
Advertising and Regional Associations	37.00	
Town Hall and Buildings		262.60
Town Dump		178.00
Due State of New Hampshire:		
A/c Head Taxes Uncollected (Contra)		160.00
A/c Yield Tax Excess in 1951 to		
Apply Against 1950 a/c		14.30
Due School District	5,646.75	6,844.05
Excess Payment on Yield Tax		
Due Bernard Avery	7.68	
Total Liabilities	\$6,108.43	\$7,793.45
Surplus	1,136.77	1,892.92
Total Liabilities and Surplus	\$7,245.20	\$9,686.37

EXHIBIT B
TOWN OF BRIDGEWATER

Reconciliation of Change in Financial Condition

Fiscal Year Ended December 31, 1951

Surplus—December 31, 1951	\$1,892.92	
Surplus—December 31, 1950	1,136.77	
Increase in Surplus		\$756.15

Factors Affecting an Increase in Surplus:

Net Budget Surplus (Exhibit D)	\$732.53	
Tax Collector's Excess Yield Tax		
Credit—Levy of 1950	36.84	
Accounts Payable Decrease	7.68	
		\$777.05

Factors Affecting a Decrease in Surplus:

Decrease in Town Clerk's Cash on Hand	\$6.60	
Yield Tax Excess in 1951 Due State of		
N. H. to Apply Against 1950 a/c	14.30	
		\$20.90
Net Increase		\$756.15

EXHIBIT C **TOWN OF BRIDGEWATER**

Comparative Statement of Appropriations and Expenditures **Fiscal Year Ended December 31, 1951**

Title of Account	Liabilities Forwarded From 1950	Receipts Appropriations and Reim- bursements 1951	Total Amount Available	Expendi- tures 1951	Unexpended	Balances Overdrawn	Liabilities Forwarded to 1952
Town Officers' Salaries)				\$650.00)			
Town Clerk's Motor Vehicle Permit Fees)				86.00)			
Town Officers' Expenses)		\$1,735.00	\$1,735.00	491.89)	\$92.46		
Election and Registration)				59.55)			
Town Hall and Buildings)				92.50)			(a) \$262.60
Town Reappraisal Expenses		400.00	400.00	812.26	417.00	412.26	
Fire Department and Forest Fires	\$417.00	400.00	817.00	65.50		4.19	334.50
Damage by Dogs				4.19		3.00	
Vital Statistics				3.00			
Town Dump and Garbage Removal		300.00	300.00	122.00			178.00
Town Road Aid (State of New Hampshire)		365.98	365.98	365.98			
Town Maintenance		9,600.00	9,600.00	9,654.08		54.08	
Libraries		100.00	100.00	100.00			
Old Age Assistance		800.00	800.00	684.75	115.25		
Town Poor		300.00	300.00	60.00	240.00		
Memorial Day		15.00	15.00	15.00			
Old Home Day		30.00	30.00		30.00		
Newfound Lake Region	37.00		37.00	37.00			
Temporary Loans		\$13,500.00	13,500.00	13,500.00			
Interest on Temporary Loans				189.00		189.00	
County Tax		2,611.48	2,611.48	2,611.48			
State Head Taxes Paid to State		610.00	610.00	597.80)			
Head Tax Collection Fees Paid Collector				12.20)			
School District	5,646.75	9,344.05	14,990.80	8,146.75			6,844.05
Overlay—Abatelements and Tax Refunds		147.84	147.84	141.27	6.57		

Totals \$6,100.75 \$26,149.35 \$14,110.00 \$46,360.10 \$38,502.20 \$901.28 \$622.53 \$7,619.15

(a) Town Hall—Reconstruction of Basement

EXHIBIT D
TOWN OF BRIDGEWATER

Comparative Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1951

Source	Revenues		Excess	Deficit
	Estimated	Actual		
Interest and Dividend Tax	\$149.84	\$150.88	\$1.04	
Railroad Tax	.10	.11	.01	
Savings Bank Tax	100.00	105.07	5.07	
Reimbursement a/c Exemption of Growing Wood and Timber	458.02	(*) 472.32	14.30	
Motor Vehicle Permit Fees	700.00	1,035.80	335.80	
Dog Licenses	68.00	123.20	55.20	
Business Licenses, Permits and Filing Fees	7.00	8.00	1.00	
Interest Received on Taxes	85.00	93.03	8.03	
Taxes Committed to Collector in Excess of Budgetary Requirements		18.13	18.13	
Added Taxes During 1951		55.20	55.20	
Totals	\$1,567.96	\$2,061.74	\$493.78	

(*) Yield Taxes Assessed in 1951

Budget Summary

Actual Revenues	\$2,061.74	
Estimated Revenues	1,567.96	
Net Revenue Surplus		\$493.78
Unexpended Balances of Appropriations	\$901.28	
Overdrafts of Appropriations	662.53	
Net Unexpended Balance of Appropriations		238.75
Net Budget Surplus		\$732.53

EXHIBIT E
TOWN OF BRIDGEWATER

Classified Statement of Receipts and Expenditures

Fiscal Year Ended December 31, 1951

Receipts

Current Revenue:

Local Taxes:

Current Year:

Property Taxes	\$17,503.38	
Poll Taxes	154.00	
State Head Taxes	610.00	
		\$18,267.38

Prior Years:

Property Taxes	\$5,589.44	
Poll Taxes	78.00	
Yield Taxes	200.26	
		5,867.70

Interest Received on Taxes	93.03	
		\$24,228.11

State of New Hampshire:

Interest and Dividend Tax	\$150.88	
Railroad Tax	.11	
Savings Bank Tax	105.07	

Reimbursement a/c Exemption of
Growing Wood and Timber—

1950 a/c	293.96	
Bounties	4.75	

554.77

Local Sources, Except Taxes:

Dog Licenses	\$123.20	
Business Licenses, Permits and Filing Fees	8.00	
Registration of Motor Vehicles	1,035.80	
		1,167.00

Total Current Revenue Receipts	\$25,949.88
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Receipts Other Than Current Revenue:

Temporary Loans	13,500.00
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Total Receipts From All Sources	\$39,449.88
Balance on Hand—January 1, 1951	1,091.60

Grand Total	\$40,541.48
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EXHIBIT E (Continued)

Classified Statement of Receipts and Expenditures

Fiscal Year Ended December 31, 1951

Expenditures

Current Maintenance Expenses:

Town Officers' Salaries	\$662.20	
Town Clerk's Motor Vehicle Permit Fees	86.00	
Town Officers' Expenses	491.89	
Town Reappraisal Expenses	812.26	
Election and Registration	59.55	
Town Hall Expenses	92.50	
		\$2,204.40

Protection of Persons and Property:

Fire Department	\$65.50	
Bounties	4.00	
Damage by Dogs	4.19	
		73.69

Health:

Vital Statistics	\$3.00	
Town Dump	122.00	
		125.00

Highways and Bridges:

Town Road Aid	\$365.98	
Town Maintenance:		
Summer	\$6,604.57	
Winter	2,152.75	
Tractor Maintenance (Huber)	752.76	
Withholding Tax	144.00	
		9,654.08
		10,020.06

Libraries		100.00
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Public Welfare:

Old Age Assistance	\$684.75	
Town Poor	60.00	
		744.75

Patriotic Purposes:

Memorial Day		15.00
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Unclassified:

Newfound Lake Region	\$37.00	
Tax Refunds (Overlay)	39.89	
		76.89

Total Current Maintenance Expenses		\$13,359.79
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EXHIBIT E (Continued)

Expenditures (Continued)

Indebtedness:

Temporary Loans	\$13,500.00	
Interest on Temporary Loans	189.00	
		\$13,689.00

Other Governmental Divisions:

County Tax	\$2,611.48	
School District	8,146.75	
State Head Taxes Paid to State Treasurer	597.80	
		11,356.03
Total Expenditures for All Purposes		\$38,404.82
Balance on Hand—December 31, 1951		2,136.66
Grand Total		\$40,541.48

EXHIBIT F

TOWN OF BRIDGEWATER

Summary of Receipts and Expenditures and

Proof of Treasurer's Balance

Fiscal Year Ended December 31, 1951

Balance on Hand—January 1, 1951	\$1,091.60	
Receipts During 1951	39,449.88	
		\$40,541.48
Expenditures During 1951		38,404.82
Balance on Hand—December 31, 1951		\$2,136.66

Proof of Treasurer's Balance

Balance in the First National Bank of Bristol as per Statement of Dec. 31, 1951		\$1,532.95	
Add: Deposits—January 3, 1952	\$4,442.93		
—January 25, 1952	415.08		
		<u>4,858.01</u>	
		\$6,390.96	
Less: Checks Outstanding (Verified)		<u>4,254.25</u>	
		\$2,136.71	
Less: Adjustment on Check No. 14		<u>.05</u>	
Balance on Hand—December 31, 1951			\$2,136.66

EXHIBIT G TOWN OF BRIDGEWATER

Tax Levy of 1951

Summary of Warrant

Fiscal Year Ended December 31, 1951

Debits	Total	Property	Polls
Taxes Committed to Collector:			
Property and Poll Taxes	\$24,599.52	\$24,345.52	\$254.00
Yield Taxes (Contra)	472.32 (*)	472.32	
Added Taxes During 1951	4.00		4.00
	<u>\$25,075.84</u>	<u>\$24,817.84</u>	<u>\$258.00</u>
Credits			
Remittances to Treasurer	\$17,657.38	\$17,503.38	\$154.00
Abatements Allowed During 1951	34.31	30.31	4.00
Uncollected Taxes—December 31, 1951:			
Property and Poll Taxes	6,911.83	6,811.83	100.00
Yield Taxes (Contra)	472.32 (*)	472.32	
	<u>\$25,075.84</u>	<u>\$24,817.84</u>	<u>\$258.00</u>

(*) Committed to Collector in 1952

EXHIBIT H
TOWN OF BRIDGEWATER

Tax Levies of Prior Years

Summary of Warrants

Fiscal Year Ended December 31, 1951

Debits	Total	Tax Levies of:		
		1950	1949	1946
Cash on Hand				
December 31, 1950:				
Property Taxes	\$844.70	\$844.70		
Yield Taxes	108.82	108.82		
Poll Taxes	10.00			\$10.00
Uncollected Taxes—				
December 31, 1950:				
Property Taxes	4,738.61	4,543.08	195.53	
Yield Taxes	56.16	56.16		
Poll Taxes	90.00	78.00	12.00	
Added Property Taxes				
During 1951	51.20	51.20		
Interest Collected During 1951	93.03	90.48	2.55	
	<u>\$5,992.52</u>	<u>\$5,772.44</u>	<u>\$210.08</u>	<u>\$10.00</u>
Credits				
Remittances to Treasurer:				
A/c Property Taxes	\$5,589.44	\$5,437.06	\$152.38	
A/c Yield Taxes	200.26	200.26		
A/c Poll Taxes	78.00	68.00		10.00
A/c Interest	93.03	90.48	2.55	
Abatements Allowed				
During 1951:				
Property Taxes	45.07	1.92	43.15	
Poll Taxes	22.00	10.00	12.00	
Uncollected Taxes—				
December 31, 1951:				
Yield Tax	1.56	1.56		
	<u>\$6,029.36</u>	<u>\$5,809.28</u>	<u>\$210.08</u>	<u>\$10.00</u>
Less: Excess Yield Tax Credit	36.84	36.84		
	<u>\$5,992.52</u>	<u>\$5,772.44</u>	<u>\$210.08</u>	<u>\$10.00</u>

EXHIBIT I
TOWN OF BRIDGEWATER

State Head Taxes
Summary of Warrant
Fiscal Year Ended December 31, 1951

Debits	State Head Tax
Taxes Committed to Collector:	
1951 Warrant	\$770.00
1951 Supplemental Warrant I	20.00
	\$790.00
 Credits	
Remittances to Collector	\$610.00
Abatements Allowed	20.00
Uncollected Head Taxes—December 31, 1951	160.00
	\$790.00

TOWN OF BRIDGEWATER
Statement of Town Clerk's Accounts
Fiscal Year Ended Dec. 31, 1951
EXHIBIT J

Debits	
Cash on Hand—December 31, 1950:	
A/c Dog Licenses	\$6.60
Motor Vehicle Permits Issued:	
1950—Nos. 216933 - 216940	\$19.66
1951—Nos. 18501 - 18669	1,016.14
	1,035.80
Dog Licenses Issued:	
43 Males @ \$2.00 each	\$86.00
3 Females @ \$5.00 each	15.00
1 Kennel @ \$25.00	25.00
	\$126.00
Less: 47 Fees @ \$.20 each	9.40
	116.60
Filing Fees	8.00
	\$1,167.00
 Credits	
Remittances to Treasurer:	
A/c Motor Vehicle Permits	\$1,035.80
A/c Dog Licenses Issued	123.20
A/c Filing Fees	8.00
	\$1,167.00

DETAILED STATEMENT OF EXPENDITURES

Town Officers' Salaries

Hollis L. Pollard, Selectman	\$175.00
Everett E. Atwood, Selectman	112.50
Charles M. Fessenden, Selectman	112.50
Ina M. Atwood, Treasurer	50.00
Elizabeth Pollard, Clerk	50.00
Edward G. Mellus, Collector	150.00
	\$650.00

Town Officers' Expenses

State Tax Commission, Audit	\$101.65
Edson Eastman, Dog Tags	4.19
Town Clerks Ass'n., Dues	2.00
John C. Ray, Bonds	55.50
Journal-Transcript, Town Reports	152.00
Edward G. Mellus, Expenses	41.49
Charles M. Fessenden, Expenses	1.20
N. H. Tax Collectors Ass'n., Dues	3.00
F. J. Shores, Transfers	11.24
Town Clerks Ass'n., Dues	2.00
Ass'n. of N. H. Assessors, Dues	2.00
Everett Atwood, Expenses	10.00
Ina M. Atwood, Expenses	2.50
Pasquaney Grange, Hall	10.00
Hollis Pollard, Expenses	48.82
Elizabeth Pollard, Expenses	13.12
Enterprise Press, Notices, etc.	7.25
Bristol National Bank, Service Charges	5.53
Brown and Saltmarsh, Supplies	12.59
	\$496.08

Election and Registration

Jane M. Cook, Supervisor	\$21.81
Enterprise Press, Ballots and Notices	12.00
Pasquaney Grange, Hall	5.00
Edward G. Mellus, Moderator	5.00
Elmer P. Wiser, Supervisor	10.74
Ethel Young, Ballot Clerk	5.00
	\$59.55

Town Hall

John C. Ray, Insurance	\$68.50
N. H. Electric Cooperative, Inc.	24.00
	\$92.50

Fire Department

Town of Ashland, B and M Fire	\$14.50
Bristol Fire Dept., Pollard Fire	51.00
	\$65.50

Town Dump

S. R. Hillard, Signs	\$7.00
Lawrence Fogg, Care	100.00
Atwood and Forbes, Tractor Work	15.00
	\$122.00

Town Reappraisal Expenses

State Tax Commission	\$559.54
Charles M. Fessenden	90.00
Everett E. Atwood	96.68
Hollis L. Pollard	66.04
	\$812.26

REPORT OF JOHN L. JENNESS, Road Agent

Snow Removal

Socony Vacuum Oil Co, fuel for tractor	56.03
Chase Grain, salt	101.60
R. C. Hazelton Co., blades for plows	69.61
Proctor, welding	10.00
Deming Chevrolet, bolts	3.96
Wilder, bolts	.72
Rand's, bolts	2.83
Titus, oil	7.68
Plymouth Ice Co., plowing Hunt Road	31.50
Penn Hampshire Oil Co., anti-freeze	14.04
J. L. Jenness, truck	782.00
Maurice Jenness, labor	200.20
Robert Cass, labor	143.00
William Timson, labor	83.90
Creighton Gray, labor	12.00
Ira Morrill, labor	29.40
Alfred Jenness, truck	50.00
Leo Gilpatric, labor	18.00
Rodney Jenness, labor	16.00
Larry Gilpatric, labor	4.80
Charles Barnes, labor	4.80
Totals	\$1,642.07

Summer

John L. Jenness, labor and truck	\$2,028.90
Ira Morrill, labor	555.10
Maurice Jenness, labor	252.20
Bill Timson, labor	17.00
Robert Cass, labor	288.10
Ralph Gilpatric, labor	399.90
Lester Gilpatric, labor	28.00
Leo Gilpatric, labor	23.00
Lester Gale, labor	9.00

Granite State Asphalt, cold patch for Point road	27.90
Bertram Forbes, Jr., trucking Huber	40.00
Charlie Gould, welding Pull Ford	6.84
Western Auto, generator Pull Ford and wire	12.05
Harry Smith, labor	79.80
G. A. Ober & Son, gas, charging batteries, oil, etc.	127.37
Del Bucklin, gas	58.47
Penn Hampshire Oil Co., oil, anti-freeze	11.05
Titus, oil	15.17
Follansbee, shovels	6.20
Atwood & Forbes, lumber	56.00
W. B. Brown, spikes	1.50
Chase Grain, culverts	277.79
Victor Morrill, truck	15.00
Raymond Gilpatric, sand and gravel, 72 yds. @ 10c	7.20
C. B. Jenness, sand & gravel, 113 yds. @ 10c	11.30
N. H. Morrison, sand & gravel, 234 yds. @ 10c	23.40
William Telfer, sand & gravel, 52 yds. @ 10c	5.20
Warren Sleeper, labor	5.25

Totals	\$4,388.69
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Paid by Selectmen:

Murray Machinery Co., repairs on Huber	\$752.76
John C. Ray, Fire and Theft Ins. on Huber	22.10
John C. Ray, Liability Ins. on Huber	40.15

Sanding

J. L. Jenness, truck	\$257.80
Maurice Jenness, labor	46.90
Robert Cass, labor	8.80
Lawrence Fogg, labor	27.20
Del Bucklin, truck	58.80
Harry Smith, labor	27.20
William Timson, labor	68.20

Totals	\$494.90
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ROAD AGENT'S REPORT (Continued)

Dick Brown Bridge

(Special Appropriation)

J. L. Jenness, truck and labor	\$32.00
Ira Morrill, labor	16.00
B. L. Forbes Lumber Co., lumber	73.25
W. B. Brown, spikes	.65
Totals	\$121.90

OLD HOME DAY

Cash on hand Dec. 31, 1950	\$6.04
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Received:

Frank Cheney	5.00
Sunday Service Contributions	21.31
Donations, and Commission Arts and Crafts sale	41.61
Candy sale	13.00
Evening proceeds	15.21
	\$102.17

Payments:

Programs	\$13.41
Plymouth Hospital	21.31
Crippled Children Society	36.61
In Savings Bank	30.84
	\$102.17

JOSEPHINE H. FLETCHER,
Treasurer.

LIBRARY REPORT

January 1 to December 31, 1951

Hill Station :		
Town Books on hand	378	
Books purchased	12	
Gift Books	9	
Turnpike Station :		
Town Books on hand	203	
Books purchased	45	
Loaned from Bookmobile	155	
River Road Station :		
Town Books on hand	487	
Books purchased	57	
Gift Books	11	
Loaned from Bookmobile	420	
Total Town Books		1,202
Books loaned :		
Hill Station	98	
Turnpike Station	155	
River Road Station	1,508	
Total books loaned		1,761
Borrowed from Bookmobile :		
Hill Station	None	
Turnpike Station	128	
River Road Station	420	
Total		548
Cash on hand January 1, 1951		\$39.30
Received :		
Town Appropriation	100.00	
Interest on savings account	1.69	
		\$140.99

LIBRARY REPORT (Continued)

Payments:		
Jessica A. Watrous Estate	\$8.00	
Gertrude Bucklin, care for balance of 1951	2.00	
Elizabeth Torsey, care of Hill Station	5.00	
Edna L. LeBeau, care of River Road Station	10.00	
Books purchased:		
Turnpike Station	30.00	
Hill Station	15.00	
River Road Station	30.00	
Cash on hand Dec. 31, 1951	40.99	
		\$140.99

REPORT OF TRUST FUNDS

December 31, 1951

Old Home Cemetery	\$1,112.07
Emerson Cemetery	639.63
Emerson Cemetery, care John Batchelder lot	604.59
Webster, Cross Cemetery	160.19
Whittemore Point Cemetery	976.36
	\$3,492.84
Payments:	
Old Home Cemetery	\$25.00
Emerson Cemetery	20.00
Emerson Cemetery, care of John Batchelder lot	20.00
Whittemore Point Cemetery	30.00
In Savings Bank	3,397.84
	\$3,492.84

BRIDGEWATER VALUATIONS

Allen, Margaret Joy, cottage and lot	\$2,900
Anderson, Mrs. Geo. T., W. B. Hawes property	5,000
Anderson, Warren and May, 100a, cottage and lot	3,700
Andricks, John, 7a, house and field	7,400
Atwood, Donald E., 300a, land and buildings, \$4,300	3,300
(Soldier's Exemption \$1,000)	
Atwood, Everett E., 200a, Fletcher farm \$4,100, cow \$145	4,245
Atwood and Forbes, 40a, Pillsbury lot, sawmill \$70, wood and lumber \$1,200, mills and machinery \$3,500	4,770
Atwood, Everett E., 100a, Nichols lot	300
Atwood, Everett E., 3a, Marston Tilton lot	250
Ayers, Dr. G. B., 42a, land and camp	200
Ayers, Dr. G. B., 12a, part of Nichols field \$100	100
Avery, Fred, 50a, Nichols pasture \$300	300
Bristol National Bank, lot in Whittemore point	1,500
B & M land, 10 acres	100
Bristol Savings Bank, Elm Lawn woodlot	100
Bromley, Everett, $\frac{1}{2}$ Jeffers lot	300
Bean and Doran, Mabel Lester	200
Bean and Doran, Eldrus Smith property	4,200
Bean, Benjamin, Breck lot	300
Bump, Curtis, 160a, woodlot	625
Bump, Donald, 30a, woodlot	100
Bailey, Clinton, camp and lot	800
Bailey, Frederick, Inn and 19 camps	32,500
Baldwin, Katherine, 1a, land and buildings	13,500
Ball, Doris and Freman, camp and lot	1,500
Barnes, Myrtie, 40a, land and buildings	1,900
Beacon of Lynn, Inc., $2\frac{1}{4}$ a, Paradise Lodges	15,000
Boyd, Norman S., 22a, land and buildings \$1,200	200
(Soldier's Exemption \$1,000)	
Boynton, Aimee, Albamont Kennels	1,300
Brodeur, Emory, camp and 2 lots	3,700
Brock, Harris, store building and land	2,700
Brock, Harris, parts of H. Morrill land	150
Brock, Zack and Harris, $\frac{3}{4}$ a, mill and buildings \$400, stock in trade \$980, mills and machinery \$2,600	3,980
Brock, Zackariah, $\frac{3}{4}$ a, house and land	1,700
Brown, Farwell, camp and lot	3,200
Brown, Fred, camp and lot	6,900
Brundage, Anna, camp and lot	6,600
Bruton, M. R., camp and lot	4,500
Bucklin, Delmore, 1a, storage garage	1,100

VALUATIONS (Continued)

Bucklin, Delmore, repair garage	2,100
Bucklin, Delmore, 3a, house and camps	4,400
Burbank, Alfred, house and lot	500
Burbank, Sadie, 1a, house and lot	2,000
Burbank, Ashley, 40a, Chas. Dow woodlot	100
Blake, Roswell, dwelling and lot	6,000
Burritt Lumber Sales Co., sawed lumber, stock in trade	11,484
Boston and Maine R. R., land	100
Baron, William, L. B. Fox place	500
Bartlett, Willis heirs, Cora Cass place	200
Blake, Dorothy B., McCaffery place	1,000
Blake, Josephine, Orrin Blake field	100
Blake, Edwin heirs, 50a, C. A. Smith lots	200
Blake, Edwin heirs, part of Goss place	200
Braun, Estelle, Orrin Blake place	300
Brudno, James C., camp lot	100
Biddiscomb, Alfred C., 35a, parts of Webster lot	500
Brock, Den, lot on point road	300
Callahan, John L., 10a, land and buildings	3,200
Canty, Chas. and Margaret, 1a land and camp	4,200
Carroll, Joseph, 1a, land and camp	500
Cass, Fannie M., house on Rt. 3	400
Cass, Fannie M., 150a, Morrison Farm	3,300
Cass, Harry J., 1 cow \$125	125
Cavis, Morton, camp and lots	3,700
Chapman, Gordon, camp and lot	3,200
Chase, Alvah, camp and lot	2,600
Cheney, Frank, 25a, Miller property	2,000
Clement, Francis, 275a, house and land \$2,100, 3 cows \$225, 2 neat stock \$200, 4 sheep and goats \$40	2,565
Cochrane, Albert, camp and lots	2,800
Colby, Adele, camp and lots	1,900
Colby, Adele, Brown camp	1,900
Collier, Freeman, camp on Hurt Road	400
Cook, Gladys, lot and 2 camps	4,000
Cook, James and Gladys, 11a, house and land	9,300
Cook, James R., lot and dwelling	3,400
Cook, James R., land and camps	4,200
Cook, Percy, Cornwell property	3,300
Coomb, David, 120a, Dick Brown property	2,700
Couture, Arthur, 1a, camp on River Road	800
Cronin, John, 4a, house and land	700
Cook and Bromley, part of LeSan property	750
Craig, Clayton and Ethel, Raymond Atwood field	3,000
Campbell, George, Brad Nichols lot	50
Carey, Susan and Edw., 4½ cottage lots	2,700
Cemail, Doris and E. Burt, 75a, Tyler woodlot	250
Coleman, Elizabeth, part of Carpenter lot	50
Cox, James	200

Dane, John A., camp and lot	3,300
Davies, Fred and Mabelle, 1a, camp and garage	5,100
Davis, Leon, 2 camps and 4 car garage	14,800
Denton, Dorothy L., 200 a, land and buildings	23,800
Dicey, Deila heirs, 13a, Mitchell place	1,300
Dicey, Deila heirs, Blake place	800
Dickhoff, Frances Ames, camp and lot	3,900
Dickinson, David B., 50a, part of Pollard place \$3,200, 2 cows \$275, 380 fowl \$440	3,915
Dole, John, 1a, cottage and land	2,700
Donahue, G. B., camp and lot	2,600
Doten, Wm. and Elizabeth, 2 camps and lot	5,100
Drew, Forest E., 150a Pollard Farm	6,500
Drew, Lawrence, 60a, land and buildings \$3,400 (Soldier's Exemption \$1,000)	2,400
Deming Oil Co., 2 gasoline pumps	125
Dunn, Catherine, part of Spencer field	800
Emmons, Ethel, Cheney lot	250
Elliott, Thomas, Wobble Inn	400
Emerson, Ernest and Geo., land and buildings	7,800
Emery, Marion H., 35a, Sleeper property	5,300
Erickson, Norman and Miriam, Elm Lawn field and barn	5,700
Erickson, Norman and Miriam, Elm Lawn Inn	7,100
Felton, Geo., 815a, camps and woodland	2,000
French, Laura, parts of Sharon	500
Farmer, Arthur, 20a, Aiken camp and land	600
Farmer, Gertrude and Edw., cottage and lots	3,500
Farquhar, Clifford, land, store and filling station	4,700
Fessenden, Olga, 60a, Kenney place \$3,000 (Soldier's Exemption \$1,000)	2,000
Firth, Hazel, cottage and lots	2,700
Fisher, Grace E. M., 85a, Marsh property	6,100
Fitts, Wendell and Doris, 1a, cottage and garage	5,900
Flaherty, Thomas J., cottage and lots	3,300
Fletcher, Josephine, 180a, land and buildings	2,900
Fogg, Lawrence, house and lots	1,100
Forbes, Bertram, 1a, land and buildings	2,300
Fowler, Harold, 1 $\frac{3}{4}$ a, land and buildings	5,000
French, Harold, 75a, Nichols place	2,900
Frye, Wm. and Bernice, cottage and lots	4,600
Fisher, Estelle, part of S. R. Fisher land	75
Flint, A. W. Co., ladder rounds at Tyrells	1,215
Gale, Evelyn, 13a, house and 5 cabins	14,900
Griffin, Gertrude, 1a, 4 cottages and lots	8,200
Giles, Geo. heirs, 22a, land and buildings	5,900
Giles, John S., cottage, camp and boathouse	4,300
Graves, Fred C., 28a, cottage lots	1,300
Goddard, Milled and Neal, cottage lot	700
Gilpatrick, Laramie, 150a, Abel land and camp	1,100
Gilpatrick, Robert W., 175a, Anderson farm	1,000
Gilpatrick, Robert W., 60a, Homestead	400
Gilpatrick, Robert W., 65a, Morrill land	200
Goodman, Geo. A., 2a, cottage and lots	1,500

VALUATIONS (Continued)

Googins and Johnson, cottage and lot	1,500
Gray, Creighton, 7a, land and buildings \$1,600 (Soldier's Exemption \$1,000)	600
Gray, Karl, 23a, land and buildings	2,100
Gray, Mason, 40a, land and buildings \$500 (Soldier's Exemption \$500)	
Gray, Mason, 50a, Chapman lot \$100 (Soldier's Exemption \$100)	
Gray, Robert and Elizabeth, 20a, land and buildings	1,700
Gumberich, Maurice and Anna, lot and camp, Rt. 3-A	2,300
Gilpatric, Ralph, part of Morrill land	300
Gilman, Maude and Anslow, part of Weeks lot	450
Gulf Oil Co., gasoline pumps	300
Gilpatric, W. W., Abel land, E. of highway	150
Gilpatric, Raymond, part of Abel lot	200
Hemphill, Wayne, cottage and lot	2,400
Hering, Paul and Elsie, cottage and lot	2,600
Hewett, May C., 2 cottages and lot	5,300
Higgins, James C., 2 cottages and lot	2,500
Hodgdon, Samuel and Mona, 2 cottages and lot	3,100
Holmberg, Jessie M., $\frac{3}{4}$ a Hawthorne property	3,000
Horsman, Lee and Grace, 160a Pasquany Inn	21,900
Hosmer, Ralph, cottages and lot	8,100
Hoyt, Mabel L., cottage, boathouse, garage and lot	4,700
Howard, Molly, 85a, land and buildings	3,100
Hudson, George D., 25a, Johnson property	5,000
Hughes, Esther; Carpenter, Lisa; Tinkle, Edith, Kneeland property	16,000
Hammar, Marion, 35a, Flanders land	1,000
Hammar, Marion, Blake and Bingham land	200
Huckins, Harold, pasture	300
Higgins, Robert, part of Tucker pasture	50
Jenness, John, B & M land \$250, 1 cow \$130, 1 neat stock \$125	505
Jaquis, George, camp and lot	2,900
Jenness, John, land and buildings	700
Jenness, Donald, 1 $\frac{1}{2}$ a, house and land	900
Johnson, Maude, cottage, lot, and cabins	8,100
Jarvis, Albert, Berryhill Blake lot	250
Jewell, Dana and Eva, 20a, near Bucklin garage	300
Jenness, Nora, S. C. Brown lot	85
Kilgore, Roland, 35a, Wiser place	400
Kauffman, Ellen, part of Pillsbury lot	250
Kelley, Truman, Smith property	800
Kerr, Linton and Anita, 1a, cottage and land	1,900
Kimball, Harry, land and camp	700
Kirmayer, Francis and Frances, Bailey farm	3,000
Kramer, George S., 19a, Folsom farm	1,900
Kiss, Ernest and May, Timsin land	200
LaPlante, Archie, Jr., house and lot	1,200
LaPlante, Lea, land and buildings	4,300

LaVertue, Theodore, 5a, Heath place	700
LeBeau, E. N. and E. L., 300a, part of Fogg place	
\$5,600, 68 fowl \$52	5,652
Litchfield, Everett, Pasquany cottage and lot	3,000
Litchfield, Frederick heirs, cottage and lot	3,000
Lobban, John, cottage and lot	2,200
Lobban, Richard and Dorothy, cottages and lot	7,000
Lobban, B. E., cottage and lot No. 64	1,700
Lobban, B. E., cottage and lot No. 65	2,700
Lobban, B. E., cottage and lot No. 66	2,900
Lobban, B. E., 5 cabins and lot No. 74	7,400
Lobban, B. E., cottage and lot No. 73	2,500
Law, Marjorie, cottage and lot	3,000
Lougee, Wendell, house and lot \$1,600	600
(Soldier's Exemption \$1,000)	
Lovejoy, Clifton, cottage and lot	3,500
Lovejoy, Clifton, cottage and lot	2,400
Lakes Lumber and Miller, Smith pasture	2,000
Mellus, Edward G., Brookside Inn and bungalows	16,300
Mellus, Edward G., part of Morrill land	200
Merrill, Maybeth, 2 $\frac{1}{4}$ a, dwelling and store	2,500
Middleton, Dr. and T. Williamson, 2a, land and camp	800
Miller, George, 75a, Nichols Farm	3,000
Millar, Harold C., 3a, land and buildings	2,300
Mitchell, Carl, 15a, Gilman property	1,900
Mitchell, Leonidas and Jean, dwelling and lot \$700	
(Soldier's Exemption \$700)	
Mitchell, Leonard, 90a, land and buildings	1,700
Moore, Lula, 45a, land and buildings	3,700
Marsh, Idena, 2 cottage lots	1,400
Morgan, Catherine, 2a, Pry place	1,200
Morrill, Reginald, 150a, Sanborn farm	800
Morrill, Reginald, house and lot	2,100
Morrill, Everett, 60a, land and buildings \$3,100	2,100
(Soldier's Exemption \$1,000)	
Morrill, Everett, woodlot on D. Brown road	300
Morrill, Laurence, camp	200
Morrill, Lilla, 12a, land and buildings	1,700
Morrill, Victor, 1a, house and lot	1,800
Morrill, Wilfred, camp	200
Morrill, Ora and Esther, 1a, house and land \$2,150	1,150
(Soldier's Exemption \$1,000)	
Morrill, Ora, 25a, wood lot	150
Martin, Leslie, 4a, part of W. Reed land	25
Martin, Willis, home farm	500
Martin, Willis, part of Pillsbury place	325
Morrill, Henry H., Wyatt lot	500
Mitchell, Helen, 300a, Parks place	700
Nichols, Alice B., heirs, 40a, $\frac{1}{2}$ Mica mine lot	100
Nichols, Alice B., heirs, 200a, Nichols place and Pillsbury land	1,100
Nichols, Alice B., heirs, Hannah Fogg place	175

VALUATIONS (Continued)

Newton, Richard, part of Barnes land	200
Nettle, Paul and Gertrude, 2 lots and cottage	5,000
Netzel, A. J. and I. E., Monk cottage	3,000
Veteran's Administration, Manchester, N. H., Morrill place	2,400
Nightingale, Fred, lot on 3-A	1,500
Noonan, Daniel J., 40a, Fletcher cottage	2,100
Nutting, Lawrence, 140a, Hunt place	1,400
Nelson, R. W., land adjoining Coombs	200
Nichols, Ernest heirs, 125a, Clay place	375
N. H. Electric Co-op, Inc., transmission line and station	17,422
O'Brien, David A., cottage and lot	2,300
Ockenga, Harold and Audrey, Jefferies place	4,100
Osberg, Henry, cottage and lot	2,600
Ousback, Faith B., cottage, camp, and lot	5,800
Owner or owners unknown, Grange Hall	1,100
Palmer, Richard, ½a, house and lot \$2,500 (Soldier's Exemption \$1,000)	1,500
Pappas, Thelma, 7a, Ames place	300
Perkins, Eugene, cottage and 2 lots	3,000
Peterson, Richard B., cottage and lot	1,100
Pike, Arthur B., camp and lot	700
Pike, Harry heirs, 25a, land and buildings	4,900
Pike, Grace V., lot and garage	1,100
Pollard, Hollis and Elizabeth, part of Fogg place \$3,900, 1 horse \$90, 13 cows \$1,900, 1 neat stock \$100	5,990
Pollard, Hollis, Dean pasture and land	400
Poole, W. H., 90a, land and buildings	3,200
Powers, Charles and Dorothy, 100a, Boardman place	2,900
Public Service Co. of N. H., transmission lines	16,140
Public Service Co. of N. H., flowage lands	10,950
Public Service Co. of N. H., added valuation	18,225
Pauquette, Maurice, bank lot	50
Raymond, Risemind, D. McMurphy land and camp	300
Renner, Herbert H., cottage and lot	2,500
Rice, Charles, Pasquany land and school house	1,800
Roach, Thomas and Ethel, cottage, camp and land	2,200
Rook, Robert L., cottage, lot and boathouse	10,600
Ross, Charles, heirs, 1a, land and buildings	1,600
Ruoff, Andrew C, cottage and lot	3,700
Rice, Robert, T. E. Bailey land	75
Robie, Robert and Ernest, Fifield lot	400
St. Germaine, Henry, 55a, land and buildings	900
Samson, Chester and Gertrude, 68a, Flanders property	2,800
Sargent, Robert E., cottage and lot	3,700
Sargent, William A., 25a, Goss place	900
Schneider, Fred, cottages and lots	15,000
Sears, N. P., cottage and lot	2,300
Scheffel, Richard, ¼a, cottage and lot	3,700

Shepard, Estelle B., cottage and lot	3,700
Simonds, Ora and Reba, 40a, land and camp	700
Sleeper, Warren, 160a, Tom Hammond farm \$3,900 (Soldier's Exemption \$1,000)	2,900
Smith, Charles W., 15a, Dalton homestead	2,300
Smith, Dorothy, Dalton land	500
Smith, Dorothy, Cass pasture	150
Smith, Dorothy, ½ Mica mine lot	100
Smith, Dorothy, 10a, part of Pillsbury lot	50
Sherig, Evelyn, lot on Point Road \$1,200 (Soldier's Exemption \$1,000)	200
Saulnier, Wilbur and Bessie, Aiken field	500
Smith, Manson, pasture and woodlot	500
Stanhope, Marion, small lot on Fletcher farm	40
Sayward, David, small lot on Fletcher farm	40
Stoll, Frank, land and camp	70
Stevens, Howard, stock in trade	400
Sleeper, F. W., part of Dittmore place	200
Smith, Harry, 50a, Follansbee place	1,700
Spooner, Leo, Maybeth's pantry	1,000
Spaulding, Harry, 70a, land and buildings	800
Swazey, George, cottage and lot	2,300
Smith, Aleta, lot on Rte. 3-A	200
Terrill, Wayne, 2½a, land and house	800
Tappley, Alice B., ½a, Brookside Inn	3,600
Tappley, Richard A., part of Kenny lot	50
Tobey, Fred C., trustee, Whittemore property	36,160
Thayer, Arnold, part of Noble land	1,800
Thompson, Chester, cottage and lot	4,600
Tilton, Cora, 1a, cottage and land	2,100
Tilton, Cora, 20a, Tilton meadow	300
Timsin, William, 12a, Homestead \$1,600, 1 neat stock \$75	1,675
Townsend, Amy, Brown property	1,900
Townsend, I. U., 320a, Garver and Gilpatric places	5,600
Townsend, I. U., cottage and lot	4,500
Tysin, Helen, 140a, Lindsey property	28,100
Tucker, Raymond, 150a, Cass place \$3,500, 2 horses \$175, 2 cows \$200	3,875
Torsey, Paul, 6 cows \$750, 1 neat stock \$100	850
Twombly, John H., Ferguson cottage	4,900
Tingley, William and Elizabeth, part of K. White property	1,500
Thompson, Amy, 60a, McMurphy land	1,000
Tobey, Fred C., Jr., 50a, Atwood lot	200
Vander Voet, Dirk, Spenser property	2,000
Varney, Percy, 60a, land and cottage	1,300
Warner, Louise, 60a, Batchelder farm	900
Watrous, Wallace Est., 4a, Bucklin land	3,600
Webster, Ellen A., 350a, land and buildings	5,300
Webster, Fred and Ruth, 25a, land and cottage	1,500
Weriner, Nouvella, Timberlock Lodges	22,500
Whipple, Margaret, cottage and lot	3,800
Whipple, Margaret, 12½a, cottage and land	2,100

VALUATIONS (Continued)

White, Clem and Hannah, 1½a, Whittemore place	14,000
White, Clem, cottage and lot	3,700
White, James H., camp and lot	500
Willoughby, Edward, 12a, land and buildings	2,300
Wilson, A. O., cottage and land	4,000
Wilson, A. P., 10a	80
Wiser, Elmer P., 185a, land and buildings	3,700
Wiser, Byron E., 1 horse \$125, 7 cows \$950, 3 neat stock \$250	1,325
Wolfard, Edith L., lots and buildings	9,400
Worthen, Alfred, 1½a, cottage and lot	3,200
Winternitz, Milton, Annette Sawyer property	500
White Mt. Power Co., electric plants	241
White, Mabel, lot on lake	500
Wesul, Peter, part of Blackstone farm	100
Williams, Robert, sawmill	1,500
Young, Marion, 60a, land and buildings	3,000
Young, G. T., 2 cows	250

REPORT

of the

SCHOOL DISTRICT

School Directory

District Officers

Edward G. Mellus	Moderator
Alice Dickinson	Treasurer
Claire Mellus	Clerk
Edward G. Mellus	Auditor

School Board

Elizabeth Pollard	Term expires 1954
Pearle Morrill	Term expires 1953
Catherine Drew	Term expires 1952

Teacher

Ynes DeFilippi	River Road
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Attendance Officer

Mrs. Clara Jenness

Superintendent of Schools

C. Maurice Gray

School Nurse

Grace Filfalt, R. N.

SCHOOL WARRANT
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School district in the town of Bridgewater qualified to vote in district affairs:

You are hereby notified to meet at the Pasquaney Grange Hall in said district on the 11th day of March 1952, at 1:30 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To see if the district will vote to raise and appropriate the sum of eight hundred dollars (\$800) the same to be made immediately available.

10. To transact any other business which may legally come before said meeting.

Given under our hands at said Bridgewater this 14th day of February, 1952.

ELIZABETH P. POLLARD

PEARLE M. MORRILL

CATHERINE H. DREW

School Board.

A true copy of Warrant—Attest:

ELIZABETH P. POLLARD

PEARLE M. MORRILL

CATHERINE H. DREW

School Board.

FINANCIAL REPORT
of
School Treasurer and School Board
For Fiscal Year Ending June 30, 1951
Treasurer's Report

Summary:		
Cash on hand June 30, 1950		\$311.36
Received from Selectmen,		
Appropriation	\$8,146.75	
Received from all other sources	72.00	
Total Receipts		\$8,218.75
Total amount available for fiscal year		\$8,530.11
Less School Board orders paid		8,265.09
Balance on hand as of June 30, 1951		\$265.02

ALICE B. DICKINSON, Treasurer

July 20, 1951

Auditor's Certificate

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Bridgewater, of which the above is a true summary for the fiscal year ending June 30, 1951, and find them correct in all respects.

EDWARD G. MELLUS, Auditor

July 24, 1951

COMPARATIVE BUDGETS

Item	Budget	Expend.	Budget	Est. Exp.	Budget
Administration:	1950-51	1950-51	1951-52	1951-52	1952-53
					Estimate
Salaries of dis't officers	\$95.50	\$91.31	\$99.00	\$99.00	\$99.00
Superintendent's salary					
(local share)	213.31	213.31	233.10	233.10	282.75
Tax for state wide supervision	64.00	64.00	70.00	70.00	68.00
Salaries of other admin. personnel		69.18	88.20	88.20	107.25
Supplies and expenses	75.00	129.95	125.00	150.00	150.00
Instruction:					
Teachers' salaries	2,000.00	2,000.00	2,200.00	2,400.00	2,400.00
Books and other aids,	60.00	29.72	75.00	100.00	75.00
Scholars' supplies	75.00	94.21	75.00	90.00	100.00
Supplies and other expenses	100.00	178.25	180.00	200.00	225.00
Operation of School Plant:					
Salary of janitor	25.00	25.00	25.00	25.00	25.00
Fuel or heat	225.00	208.24	225.00	140.00	150.00
Water, light, supplies and expenses	100.00	105.14	100.00	100.00	100.00
Maintenance of School Plant:					
Repairs and replacements	100.00	113.76	150.00	150.00	100.00
Auxiliary Activities:					
Health supervision	137.44	147.55	163.75	163.75	168.75
Transportation of pupils	2,247.00	2,390.65	2,225.00	2,600.00	2,825.00
Tuition, high school	1,750.00	1,548.68	2,250.00	2,270.00	3,000.00
Tuition, elementary	630.00	630.00	720.00	1,100.00	1,350.00
Special activities and special funds	5.00	2.24	100.00	161.00	
Fixed Charges:					
Retirement	118.87	139.65	165.00	165.00	175.00
Insurance, treas. bonds, and expenses	105.63	15.00	75.00	75.00	20.00
Contingency Fund:					
				Put Rule Here	
Total Current Exp.	\$8,126.75	\$8,195.84	\$9,344.05	\$10,380.05	\$11,420.75
Capital Outlay:					
New equipment	20.00	69.25			
Total Expenditures	\$8,146.75	\$8,265.09	\$9,344.05	\$10,380.05	\$11,420.75

SCHOOL BOARD'S ESTIMATE 1952-53

District Assessment	\$11,420.75
Total Appropriation	\$11,420.75

SCHOOL BOARD'S REPORT

Receipts :	
From Selectmen, appropriation	\$8,146.75
From Elizabeth Pollard, Transportation	36.00
From Everett Atwood, transportation	36.00
Total Receipts	\$8,218.75
Cash on hand June 30, 1950	311.36
Grand Total	\$8,530.11

DETAILED STATEMENT OF PAYMENTS

Salaries of District Officers:

Elizabeth Pollard, school board	\$25.00	
Pearle Morrill, school board	18.75	
David Dickinson, school board	9.37	
Catherine Drew, school board	4.69	
Alice B. Dickinson, treasurer	12.50	
Claire Mellus, clerk	3.00	
Edward Mellus, auditor	3.00	
		\$76.31

Superintendent's Salary:

Supervisory Union No. 4	213.31
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Truant Officer and School Census:

Clara B. Jenness	15.00
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Expenses of Administration:

Supervisory Union No. 4,		
Clerk and office expense	\$90.63	
The Enterprise Press, notice	1.50	
Brown & Saltmarsh, Inc.	10.00	
First National Bank, Bristol,		
service charges	4.43	
Journal-Transcript, reports	44.00	
The Record Print, notices	2.70	
Catherine Drew, expenses	3.05	
David Dickinson, expenses	4.49	
Pearle Morrill, expenses	20.65	
Elizabeth Pollard	9.54	
Alice B. Dickinson, postage	3.14	
Paul Torsey	5.00	
		\$199.13

Teacher's Salary:

Marguerite Hill	\$1,707.60	
Collector of Internal Revenue	141.20	
N. H. Teachers Retirement		
System	151.20	
		\$2,000.00

DETAILED PAYMENTS (Continued)

Text Books:

American Book Company	\$18.21	
Ginn and Company	3.16	
Universal Book & Bible House	4.99	
The Garrard Press	2.30	
Beckley-Cardy Company	1.06	
		\$29.72

Scholars' Supplies:

American Book Co.	\$2.27	
Row, Peterson & Co.	31.28	
Irquois Publishing Co., Inc.	4.39	
Scott, Foresman & Co.	1.60	
Charles E. Merrill Co.	4.22	
Cascade Paper Co.	19.94	
Houghton Mifflin Co.	8.48	
A. J. Nystrom Co.	2.77	
Edward E. Babb Co.	15.56	
Gledhill Brothers	3.70	
		\$94.21

Other Expenses of Instruction:

Philip D. Spaulding, tuning piano	\$11.50	
Estelle Watts, music supervisor	91.59	
N. H. Teachers Retirement System	8.41	
Supervisory Union No. 4	2.15	
Martin & Murray, Co., Inc.	39.60	
Children's Reading Service	25.00	
		\$178.25

Janitor Service:

Marguerite Hill	25.00
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Fuel:

Socony Vacuum Oil Company	208.24
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Water, Light and Janitor Supplies:

Masury-Young Co., floor oil	\$10.40	
Edward E. Babb Co., chemicals	30.15	
H. J. Follansbee Co., supplies	3.28	
White River Paper Co., cups and towels	19.00	
N. H. Electric Cooperative, electricity	30.71	
Andrews Paper Co. soap and dispenser	11.60	
		\$105.14

Minor Repairs and Expenses:

Paul B. Torsey, labor	\$2.00	
Albert Blake, labor	1.50	
Raymond Kenniston, grading	17.50	
Merrimack Farmer's Exchange	84.73	
Henry E. Buskey, clapboards	8.03	
		\$113.76

Medical Inspection:

Supervisory Union No. 4, nurse's salary and record book	142.87	
McCrillis Drug Store, medical supplies	2.18	
Phyllis Robertson, mileage to clinic	2.50	
		\$147.55

Transportation of Pupils:

Clara B. Jenness	\$1,599.55	
Pearle Morrill	791.10	
		\$2,390.65

High School Tuition:

Plymouth School District	\$838.68	
Bristol School District	700.00	
		\$1,548.68

Elementary School Tuition:

Bristol School District	630.00	
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Other Special Activities:

Bristol School District, tests	2.24	
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Insurance:

John C. Ray, insurance on Hill school	15.00	
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Other Fixed Charges:

N. H. Teachers Retirement System district assessment	\$127.89	
Supervisory Union No. 4, Superintendent's retirement	11.76	
		\$139.65

DETAILED PAYMENTS (Continued)

Per Capita Tax:

N. H. State Treasurer	64.00
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New Equipment:

Concord Office Supply Co.	\$19.75	
A. H. Rice Co., phonograph	49.50	
		\$69.25

Total Expenditures	\$8,265.09
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Certificate

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of our knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised Laws of New Hampshire, 1942 and upon forms prescribed by the State Tax Commission.

ELIZABETH POLLARD

PEARLE MORRILL

CATHERINE DREW

School Board.

SUPERINTENDENT'S REPORT

The past school year has been marked by the biggest material gains for a long time. Canaan has built and is now occupying a 10 room elementary school, Bristol's memorial school is now nearing completion and several other milestones have been passed. Hebron completely rebuilt its school, adding a heating room and now has one of the best, if not the best, rural school in the state. Groton added automatic oil to its school, Bridgewater completed the furnace room, insulated, and painted and the other towns did significant amounts of maintenance. A great deal of repair and maintenance work has been done in the past five years and systematic programing of work should be continued. This may be done in some districts on a lower per year cost but it is questionable economy over a period of years to do nothing and then try to "catch up" for the years past. This may work well only in case such work is done on the down swing of an economic cycle but the chances seem just as good that they might have to be done on the reverse swing with inflated prices. A moderate amount of money on a yearly basis should now keep most of our buildings in good repair.

Our most successful workshop of the four was held this year on "Improving Reading". The teachers through their own members organized this, secured the speakers, and in general planned and executed the whole thing, a very fine achievement. After experimenting with various times of the year the Labor Day week was selected and proved a fine choice. Efforts will be made in the future to hold workshops during that week if possible. It is not a good week to obtain speakers but otherwise seems perfect. There will be no workshop next year since we all feel that we need a year to consolidate what gains we have made and to work continuously on reading and related problems. For once Union No. 4 seems to be in front of a modern swing in educational circles back to more of the fundamentals. However, we should not feel too elated over this since we are in

SUPERINTENDENT'S REPORT (Continued)

the fore only because we've never had the time or money to be greatly concerned with educational frills and it may be more truthful to say that the parade has made the cycle and finds us on its return trip! In spite of all modern theories and practices if we can keep classes small enough and staffed well enough so that we do not lose sight of the individual child and do the best we can for him in school and out we will not err too much and our pupils will have a solid basic education.

This "reporter" believes in trying to keep well informed and to keep others with whom he works well informed. To overlook the fact that we do not live by ourselves alone and that we are in a highly competitive society would be disastrous to our children. Potentially excellent teachers, and even some of fine experience, are being drawn away from teaching by better paying positions either in the semi-skilled or skilled trades. Just one instance will show this. During the past week a representative of the federal government was in a high school looking for typists to start at over \$2,700.00. We have 19 teachers, most of several years of experience, getting \$2,300 or less! A small chart showing comparative salaries for the current year follows:

	Male Elemen.	Female Elemen.	Male Second.	Female Second.
State Average	\$2,807	2,737	3,391	3,092
Union No. 4	\$2,750	2,225	3,233	2,633

Beginning teachers with degrees are being placed at \$2,400 or more and it is rumored that the asking price this year will be \$2,500 or \$2,600.

The new State Aid distribution of funds made a good start towards reducing the spread in tax rates for education. It would have done more had the formula been covered with the necessary funds. How much it did to improve education would be a highly debatable point since in this area the money was used to reduce the tax levy. As long as great uncertainty continues to exist on formulas, amounts,

etc., it will be used in this respect. It would be naive to urge a couple of school districts to expand either its program or its plant promising that "state aid" would help pay the bill. This is being pointed out here merely to forestall critics who may ask to see the "improvements" made by these funds; in this area they reduced the tax rate. The tax rates would have been reduced still more had the \$2,000,000 been voted. Expressing it another way would be to say that failure to vote \$2,000,000 increased the tax assessments and those who howl against sales or other new taxes are blind to the fact that the legislature did not save the tax payer money in refusing to vote the \$2,000,000; it merely passed the educational tax bill back to the local property owner who directly paid more than he otherwise would. The next table shows the nine towns in this area and how they compare with one another and with the state average.

							'51-'52
							School
							Tax
	Adj.	Val. per	Res. Pupils		Cost of	17 Mill	Aid
	'50 Adj.	Pupil	1950-51		Found.	Local	Pro-rated
							on
District	Val.	'50-'51	Elem.	Sec.	Program	Fair Share	at 54% Val.
Alexandria	785,385	11,124	54.1	16.5	13,180.00	13,351.55	18.26
Bridgewater	1,146,245	34,013	25.7	8.0	6,297.50	19,486.17	8.15
Bristol	3,835,379	14,803	186.7	72.4	48,962.50	65,201.44	22.05
Canaan	2,082,898	7,746	221.9	47.0	49,407.50	35,409.27	7,564.52 21.93
Danbury	676,141	6,421	78.0	27.3	19,792.50	11,494.40	4,484.22 21.62
Grafton	792,402	9,389	66.4	18.0	15,670.00	13,470.83	1,188.41 20.88
Groton	514,460	32,154	12.0	4.0	3,000.00	8,745.82	11.05
Hebron	795,752	55,261	10.4	4.0	2,720.00	13,527.78	7.18
Orange	202,853	10,906	15.7	2.9	3,400.00	3,448.50	20.86

Several things should be noted in the above chart. 1) Adjusted valuations vary from \$6,421 per pupil in Danbury to \$55,261 in Hebron. 2) Bristol has the highest school tax rate with \$22.05 and Hebron the lowest with \$7.18 with Bridgewater not far behind with \$8.15. The state median of \$19.99 should be noted here. 3) Alexandria and Orange

SUPERINTENDENT'S REPORT (Continued)

just miss qualifying for aid; they would qualify with a few more pupils provided the percentage of increase were greater than the average for the state. 4) The spread between the *cost of the foundation program* and the *17 mill share* shows that Bristol would need many more resident pupils to qualify, that Groton, Hebron and Bridgewater will probably never qualify on this basis. These towns will receive aid from the state only when so-called general aid becomes available i. e., a blanket amount per pupil without using millage or anything else.

Due to an increased number of pupils our transportation and tuition bills have changed considerably and another deficiency will be necessary. It is impossible and probably not desirable anyway, to build a budget anticipating such items. Accordingly a deficiency must be asked for when unusual circumstances so demand. We find in all schools today considerable shifting of pupils causing necessary changes in school affairs, most of which cost money.

The playground has been materially and significantly changed during the past summer making possible new activities for the pupils.

During the summer long delayed repairs on the furnace room, front steps, and painting were completed in addition to insulating the classroom ceiling. These repairs should soon pay for themselves in fuel savings. Those who worked on these projects should receive the thanks of all of us.

Respectfully submitted,

C. MAURICE GRAY

SCHOOL CALENDAR

1952-53

Open Sept. 2	Close Dec. 19 (12 o'clock)
Open Jan. 5	Close Feb. 20
Open March 2	Close April 24
Open May 4	Close completion 180 days

Days out: October 12; Plymouth Fair, one day; November 27, 28. Single session Nov. 26.

Total number of days required by State Board is 180 including three for institutes and conventions and up to five for workshops.

Pupils may enter the first grade provided they are six before January 1.

Vaccination is required by state law unless child has written excuse from doctor.

GENERAL STATISTICS

Enrollment by Grades

Grade	1	2	3	4	5	6	7	8	Total
1950-51	2	5	3	2	1	4	2	1	20
1951-52 Dec. 21	3	2	4	3	2	1	5	2	22

District Totals

	Av. Attend.	Av. Abs.	Av. Memb.	% Attend.
1950-51	17.3	2.4	19.8	87.8
1951-52 Dec. 21	20.6	1.4	22.0	93.6

Tuition Pupils

Ashland High School— Kyle Willoughby	Grade 9
Bristol Elementary—Rate \$120.00 Lawrence Fogg, Jr.	Grade 1
Susan MacDonald	1
Cecily Fowler	2
Brenda Morrill	2
Peter MacDonald	4
David Holmberg	5
Paul Morrill	5
Marcia Jane Fowler	6
Sandra MacDonald	7
John MacDonald	8
Bristol High School—Rate \$225.00 Robert Cook	Grade 9
Elaine Atwood	10
Nancy Brock	11
Shirley Brock	11
Robert Pollard	11
Plymouth High School—Rate \$227.00 George Radcliffe	Grade 10
David Dickinson	11
Patricia Mitchell	11
Roger Kramer	12

MEMORANDA

20 MAY '54

New Hampshire State Library



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